

COBBETT'S WEEKLY POLITICAL REGISTER.

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LONDON, SATURDAY, AUGUST 2, 1803. [PRICE 10D.

"Erskine, and the Liberty of the Press.—Three times three hazzas!"—WHIG CLUB proceedings, before the change of ministry, in 1806.

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SUMMARY OF POLITICS.

LIBERTY OF THE PRESS—I could not refrain from repeating the motto that I have now taken. Those honest but silly fellows who used to stretch their throats upon such occasions ought to be reminded of their folly; for, though, perhaps, they may be incorrigibly stupid, their shame may be a warning to others.—As to myself, whatever follies I may have fallen into, that of spending my money and my breath upon trading patriots no one can accuse me of; and, for the WHIG CLUB, I always detested it; not only because it served to keep up the delusive idea of the existence of two parties of public men, each actuated by a great political principle, but also, because I disliked the Whig principle, supposing it had still been alive, having observed that all, nay *all*, those measures, which have proved greatly and permanently injurious and disgraceful to England, originated with the pretenders to exclusive patriotism, who called themselves *Whigs*. But, my chief dislike was to the deception, the fraud, practised upon the unthinking, by the founders of and the leaders in the Whig Club. They had no principle different from that of Mr. Pitt and his set. Mr. Pitt himself was a Whig. In fact, there has been no Tory principle existing amongst public men for the last seventy years; the name of Whig was kept up merely for want of another wherewithal to attract a crowd of empty-headed partizans; and, if the change of ministry produces no other good than that of destroying the deception, and of teaching the people to turn with contempt from all future professors of Whiggism, it will be an event whereon for the honest part of the nation to congratulate themselves.—If this ministry continue to exist long, we shall witness instances enough of their "unshaken attachment to liberty" "all over the world;" and, particularly of their attachment to the liberty of the press, the "Palladium of free men," as one of their great apostles styles it. They have made a pretty good beginning, and let him who is astonished at any thing they do in this way keep his astonishment to himself, unless he wishes to be pointed at as the prince of all

the gulls in the world.—The Pittites said, when the Whigs got uppermost, "*give them the rope.*" It was well and wisely and prophetically said. They have already verified the prediction. They have, from the love of place, from the mere love of place, not only bowed down under their adversaries; not only have they tamely yielded all their professed principles, but they have become the instruments, the low and grovelling instruments, in the hands of those whose principles they formerly pretended to abhor. They have already *done*, actually done, more towards extinguishing the *useful* liberty of the press, than was ever done, or contemplated, by those whom they reviled, and justly reviled, for their measures hostile to that liberty.—With regard to the particular person, whose name stands at the head of my motto, the public will remember what, upon many occasions, was the opinion I gave of him. I often described what he would be, if he had the power; and, I now leave them to say, whether my opinion was correct. To refer to what he has said and written upon the *liberty of the press*, that standing dish at the Whig dinners, is quite useless. His speeches at those dinners are fresh in every one's memory; and, I trust, *there will come a day*, when he may be reminded of them with advantage.—Many persons are apprehensive, and not without cause, that the treaty of peace with France, whenever it comes, will contain some stipulations relative to the *press*. To me, who always detested the name of Whig, this will be a subject of laughter; but, what will be said by the gulls who have expended their money upon portraits of SYDNEY and RUSSEL, wherewithal to adorn the meeting-room of the Whig-Club? What will be their feelings, if, indeed, they have brains enough to teach them to feel?—Really, when I contemplate what has passed during the last six months, I cannot refrain from expressing my satisfaction at the triumph of LORD MELVILLE, whom, from the bottom of my heart, I believe to be a better and an honester man than any one of the Whigs, the professing, the noisy, the claimorous, the disgusting Whigs; I cannot refrain from expressing

my hearty satisfaction at seeing these latter baffled by him, who was, at any rate, always *frank* in his actions as well as in his words, and who never *sneaked* his way along through the dirt.

PROROGATION SPEECH.—The Speech made on the 23d ultimo, upon the Prorogation of Parliament, will be found in the preceding sheet, page 158.—The expression, with which the Speech sets out, of His Majesty's "great satisfaction at the *unremitting* "zeal and diligence" visible in the conduct of the parliament must have appeared singularly proper and fitting in the eyes of those members who happened to stay in town to hear it, and who had been witnesses of the crowded houses for several weeks before, while the public money was voted away in millions upon millions — Not less fitting was the high commendation of the measures adopted for the "permanent improvement of the military system," of which improvement we shall, in due time, I dare say, be able to perceive the effects, though, for the present, they elude, as, doubtless, they ought to do, every thing bordering upon vulgar observation, it being the chief merit of a refined system of improvement, to operate in a manner unseen and unheard of; and, accordingly, there appears not, in any part of the country, any effect whatever to have been produced by the military measures of the last six months. The legend tells us, that, when the Devil sheered the pig, he exclaimed, "Much cry and little wool." And, though we perceive no effects produced by these permanent improvers of the army, it must be confessed, that what they may want on the score of deeds, they have amply made up for on that of words; for, surely, nothing in the whole world was ever so much talked of as this "permanent improvement of our military system." Mr. WINDHAM has certainly done as much as he was able to do; but, the question is, whether, not being able to do more, he should have retained his place. I think not, and especially after the assertion of LORD GRENVILLE, who, in defending the measure of limited service, said that he had approved of it, "Because it was approved of by that great and unrivalled statesman, Mr. Pitt!" And yet Mr. Windham holds his place! Not one hour after that speech was made, ought he, in my opinion, to have remained in the ministry. What! to be held forth as the mere imitator of the projector Pitt; of the shallow-brained Pitt; of the author of the Parish Bill! The servile imitator of the wordy, the bragging, the constantly-baffled Pitt! The low imita-

tor of the man, under whose council England has been brought into its present wretched state! But, MR. WINDHAM is not singular. All his colleagues, who were not of the Pitt school, are in the same situation. In the discussion of every measure that has been adopted care has been taken to compel them to act, as if they confessed themselves to have no merit, except as the imitators of Pitt, of whom, after having, for twenty years, represented him as the mortal enemy of the prosperity and liberty of his country, they acknowledged, explicitly acknowledged in words, the "great public merit," which acknowledgement they sealed by a vote to pay his debts *out of the pocket of the people!* By this generous and high-spirited act they began their career; and, from such a beginning, had we not reason to fear all that has since taken place? To have witnessed conduct like this in the SHERIDANS and the FITZPATRICKS, in the man who pledged himself to prosecute the oppressors of the Nabob of Arcot, or in the man who pledged himself to bring forward the complaint of COLONEL COCHRANE JOHNSTONE; to have witnessed conduct, like that above described, in such men, would have been a subject of little surprise, and of not much regret; but, to see MR. WINDHAM become a sort of butt to the reputation of Pitt, and to the humours and interests of his surviving partizans, was what no man in the nation could possibly have expected; it must have astonished every man, and, for my own part, it has mortified me beyond any thing that I ever met with in my life. What! (for there is no getting off from the subject) What! MR. WINDHAM, that MR. WINDHAM to whom I, and to whom the nation, looked up for a radical improvement in our military system; this gentleman, whom we wished not to sleep until his plans were brought forward, at last, and after long reflection, produces his plans; and, when the leading man amongst his colleagues comes to support them, he does it upon the express ground, that he knew them to have been approved of by Pitt; by the very man, of the whole of whose military projects MR. WINDHAM had, a hundred times over, expressed his contempt! And yet MR. WINDHAM is in place! Surely there is something in the air of the offices that lowers the minds of men! It was with still better reason than I thought, that I recommended a clean-sweeping and a fumigation of the haunts of the Pitts and the Roses.—The next topic of praise, is, the regulations established for the *speedy* and *effectual* audit of the public accounts;

and, these regulations do, we are told, call for the particular acknowledgments of His Majesty. In the present sheet will be found two letters upon this subject. Enough has been said upon it; and, experience will soon show, that the effects of it will be any thing but “*speedy*.” This measure is like the rest; a poor attempt at making *a shew* of doing something; for, to do any thing, a new mode of *keeping* and *stating* the public accounts must be established. As the accounts are now kept and stated, it is next to impossible that the House of Commons should ever *know how the money is expended*. Of the intolerable confusion that the present mode exhibits I have given a pretty good instance in my description of the CIVIL LIST, and that is a very fair sample of the whole. This confusion is such that it is quite impossible that it should not have been the result of *choice*. To do it away would require but very little trouble; but, that it will ever be done away by the consent of ministers, while the present system of supporting power remains, I am not sanguine enough to hope. It would be much better, if no account at all were kept; if the ministers were to say, at once, that the House of Commons had nothing to do but to grant the money. People’s minds would not then be confused. The people would feel the weight of the taxes, and as they would necessarily know what events happened, they would naturally form a tolerably correct judgment as to the conduct of the government. But, as things now are, no man knows what to think. We complain of heavy burdens, and we are answered with an account, specious in appearance, but which not one man out of fifty thousand does ever understand. A French writer, in detailing a plan for the establishment of a “maritime army” for the constant annoyance of England (which plan, to the very letter, has been adopted and steadily acted upon) beseeches the FIRST CONSUL (as he then was) to cause the accounts of expenditure to be *few and simple*. Let them be framed, says he, by a clear head, and they will set the corrupt heart at defiance; but, above all things, let them be few in number; “car, où il y a beaucoup de papier, il y a toujours beaucoup de gaspillage;” that is, “the more paper, the more plunder.” The very reverse of this advice would seem to have been given to our finance ministers. There are cart-loads; without exaggeration, cart-loads of accounts produced, at a terrible expense, every session of parliament; and, I now put it to the reader, whether he knows *how the public money is expended*; or,

whether he knows any man that does? “Oh,” say the gentlemen of Whitehall, “but you should consider how vast are the concerns of a *great nation* like this;” and, they seem to consider every addition to the expenditure, and every new difficulty in the way of rendering the accounts intelligible, as a fresh proof of increasing *greatness*. But, is this the case with individuals? Was there ever in the world an individual who prospered, or, who was not ruined, if his accounts were constantly in an unintelligible state?—In the statement of the Lords Commissioners, that His Majesty has charged them to thank the House of Commons for their wise measures for raising so large a part of the supplies within the year, we merely see again the influence of the Pitts; but, when they observe, that the adoption of these measures “must create, both at home and abroad the most favourable impression of our national resources, and of the spirit which animates the British People;” when they talk thus, they seem to have forgotten the *Pig Iron* and the *Brewery* taxes; they seem to have forgotten Lord Henry Petty’s remark, that, in imposing taxes, we were now reduced to a choice of evils; and Mr. Fox’s, that, such was now the state of our financial concerns, that it was impossible to impose any additional tax, without affecting the prosperity of some branch or other of our trade or commerce; they seem to have quite forgotten Mr. Fox’s remark, that all must now be taxed upon their income *who did not receive aid from the Parish*; and, as to the “spirit of the British People,” the howlings at the Bank, when the last dividends were received, and the outcry for peace, in the same quarter, seem to have entirely escaped the notice of the Lords Commissioners, or more properly speaking, the framers of the *Speech*. I have always disliked the *Income Tax*, because it is not only destructive, as far as it goes, of every vestige of freedom, but because it is so shockingly partial in its operation. But, as making a *Deduction from the Dividends*; as producing an *Abatement of the Interest upon the National Debt*, I think the measure both wise and just; and, the only fault I find with it here, is, that it is *wrong named*. It is evident that this tax, or deduction, must go on augmenting. A pause, which may be called peace, perhaps, will not stop it. In two years time it will, in all probability, be *twenty per centum*. One would suppose that it could not go farther than that without extirpating the thing it feeds upon; but, go on it must now, as long as the debt itself is in existence. This

ten per centum, levied, or rather deducted without any exception (unless in the case of FOREIGNERS and of HIS MAJESTY) has set the fund-holders to thinking more seriously than they have ever been prevailed upon to think before. They cannot but perceive, that those whose income arises from trade, or from real property, make shift, in one way or another, to elude the tax, in part, at least. It is quite impossible to prevent this; and, it is as impossible to prevent the full deduction being made from the annuitants of the state, that is to say, the fund-holders. People are very slow to comprehend upon subjects of this sort, but their minds will be cleared and quickened by their feelings, and, in proportion as this effect is produced, a right opinion with regard to the funds will be formed and acted upon. The progress of this opinion will, for a time, be gradual; but, at last, the light will break in upon hundreds of thousands all at once; then the thing is done; and, in a very few weeks afterwards, people will be laughing at the dreadful apprehensions which they now entertain as to the consequences. I cannot comprehend what course of thought it is that has led to the notion, but a notion does certainly prevail, that, if the funds were to be destroyed, all the victuals and drink and cloathing, and all the horses and sheep and cattle and hogs and poultry and game would, in the same instant, be destroyed too. Men do not tell you this in words; but, they tell you it very plainly in the inferences necessarily flowing from the apprehensions which they express; for, if the destruction of the funds is not expected to produce a destruction of the means of subsistence, whence all the dread of ruin, beggary, and famine that we daily and hourly hear expressed? This bugbear it is that has haunted the minds of more than one half of those who have written upon the subject. Proceeding upon such a notion, they have given way to their humanity, and discarded their reason. I blame them not, but, I must say, that there is a glaring inconsistency in their reprobating my propositions for annihilating the debt, while they highly approve of the deductions from the dividends, which is, in fact, an annihilation of one tenth part of it. The argument, that this is no deduction from the dividends, but merely a *tax*, because all other income is obliged to pay at the same rate, would, even if the latter proposition were true in practice, be fallacious; for, from other incomes, the tax is *raised*, whereas from the income in the funds it is *deducted*. The tax upon other incomes first comes into the hands of the person who pays

it; bat, into the hands of the fund-holder it never comes at all. In the former case it is a sum levied in contravention of no contract whatever; but, in the latter case it is a sum deducted by the sole will of the party contracting to pay. I beg leave to add, that I am far from disapproving of the exercise of this will; I am far from disputing the right of the nation to make the deduction of ten per centum from the dividends; but, I must at the same time, insist, that, the right to deduct one tenth necessarily implies a right to cut off the whole.—When the Speech came to express His Majesty's sensibility of the fresh proof which his "faithful Commons had given of their affectionate attachment to him, in the provision they had made for enabling the younger branches of his Royal Family to meet the necessary expences of their station," it was peculiarly proper to preface the expression with an assurance respecting *economy*. But, if the depreciation of money has called for an addition to the incomes of the Royal Dukes, how can it be denied; how is it possible to deny, that *all other pensioners* have, upon the same ground, a claim to an augmentation? The Morning Chronicle has made a feeble attempt (oh! lamentable fall!) to make the public believe, that, in fact, *no augmentation* at all has been made. But, if this be the case, why thank the faithful Commons for having *made provision* to enable the younger branches of the Royal Family to meet the *expenses* of their station? Can it be believed, that the parliament and the king should have thought that they were making an augmentation, when they were making no augmentation? This attempt of the Morning Chronicle is a striking instance of the mischievous effect of proving (I should call it asserting) too much. Had the attempt aimed no further than to shew that only a trifling augmentation had been made, it might have succeeded amongst readers of a certain description; but, as it is, there is a moral impossibility of its imposing upon any man in his senses.—PEACE, lovely peace, closes the Royal communication; and, upon this subject, the first remark naturally is, that we are treating *alone*; Russia having, as it is supposed, made her peace already. To go back to the month of November or December last, in order to remind my readers of the famous *Potsdam oath*, and of the threats of *prosecution* thrown out against an eloquent and sagacious writer in the Morning Herald, who ridiculed that oath, and who then foretold, with almost perfect precision, all that has since come to pass, would now be useless. What



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the state; in which we now are, none but the Addington part of the present ministry are to blame; and, I shall not be in haste to say, that *any* peace they make is inexpedient; for, I cannot see how our situation is to become better by war; though, on the other hand, I cannot see how it is to become better by the *name* of peace, being convinced that no treaty will, under the present circumstances, produce any thing more. As to any thing that we have *taken*, or any thing that we *possess*, out of Great Britain and Ireland and the West-Indies, I shall feel no sorrow at any surrender or cession that may be made. Yet, I have my fears, and those fears I will express now, before it be too late. I fear, that HANOVER will be the great object, and surely I am warranted in that fear, when I consider the declarations of MR. FOX, the language of his note to the Prussian minister, and, especially when I consider the feeble hold which the Fox part of the ministry now have of their power. Upon this subject an admirable letter will be found in the preceding sheet, page 143, to which I beg leave to refer for what I deem proof of the inexpediency of making Hanover a subject of negociation between Great Britain and France. Yet do I fear, that, for this Electorate we shall make almost any sacrifices that may be demanded at our hands. If they affect us not in our maritime establishment, or in our internal government; even in that case, I should protest against sacrifices for Hanover, for the sake of which I would not give up a rock stone upon the sea beach of the coast of Africa, because I am convinced, that the precedent would be ruinous to England; but, what then, will be our feelings, if our interests and our safety *at home* should be hazarded for such an object? The 20th and 21st articles of the Treaty of Amiens contain destruction in every word. The latter formed the pretext for the complaints against the *Press*, and the former for demanding the *surrender of the Vendean Royalists*. I beg leave to refer the reader to some remarks to be found in Vol. II. of the Political Register, at pages 279 and 303, upon the dangerous tendency of the former article in particular. These articles were *entirely new*; and I now protest before hand against their being considered as precedents; for what can the imagination engender more hateful or more dreadful than English magistrates *acting upon requisitions made from France*? Yet, to that extent do these articles go, and they apply, too, to *subjects of Great Britain* as well as subjects of France, or of any other country, who may commit offences,

or be accused of having committed offences, in the French dominions! Nations are, by foreign states as well as by their own rulers, generally *enslaved by degrees*. First they surrender their honour, next their property and privileges, next their freedom of uttering their thoughts, and last of all their personal security; and they are frequently brought very near, if not quite, to the last stage, without the actual employment of any physical force immediately upon them. What progress we have made in the fatal course I leave the reader to say; but, I hope, that we shall proceed no further; I hope that nothing will be done to break our minds down to the last degree of subjection; I hope, and I trust, that no desire to eke out their official existence will induce the ministers to commit such a deed of infamy; if, however, it should, I shall not dare to express my feelings at their conduct; and, therefore, I now beforehand declare, that if they thus act, they will merit the curses of the country, and that they shall have my curse, at any rate, as long as they and I live. There is nothing now left for us to do but to take care of *home*. The rest of the world is now separated from us, and the conqueror of the world is looking towards our country as the last object of his ambition, and, indeed, as the last object of his *fear*. “The ‘government,’ as Sir FRANCIS BURDETT is stated to have observed the other day, at the Middlesex Meeting, ‘being now deserted by all *foreign* allies, has only to look to its old and faithful ally—the ‘People; with whose affection properly conciliated, and with whose power, judiciously directed, the country may yet be extricated from its difficulties, and restored to the glorious eminence which it formerly occupied, and which, but for the folly and wickedness of those servants of the public who have perverted its resources to the gratification of their own ambition and avarice, it always would have occupied in the world.’ But, in order to secure this ‘old and faithful ally,’ there must be a *radical reform in the expenditure of the public money*. Hero is the point to begin at. Without this nothing good can be effected; for, can it be believed, that the people will cheerfully make *sacrifices*, in order to furnish forth the means of *waste*?

“DELICATE INVESTIGATION.”—The reader will have observed, that, upon this subject, I have confined myself to the insertion of articles from the Morning Post, making thereon such comments as appeared to me proper. It will also be recollect-

that the writer in that paper has, from time to time, promised us the publication of the *report* of the Committee of the Privy Council. He has asserted, that that report was laid before the King on a day named; he has asserted, that the accusers were infamous calumniators; that they deserved to die; and that he was *sorry* that no greater punishment than that due to calumniators of the most infamous degree awaited them. He seemed, as the reader will recollect, to regret, that the calumniators, as he called them, could not, with any degree of decency, be put to death for their offence; and, at the same time, he clearly pointed out *who* those calumniators were, and he *brought* the public to bestow its everlasting execration upon them.—Now, then, let us hear what he says, in his paper of the 30th ultimo, respecting an accusation of calumny, which, it would appear, is about to be preferred against himself.—“THE INFAMOUS CALUMNY.—Every transaction of which *stifling* forms a principal feature, does not necessarily abound with *honey*; there are some from which are derived many more *stings* than *sweets*.—Let the galled jades wince; our withers are unwrung.—The part we have taken with respect to the important State Inquiry which has for some time engrossed and which still continues to engross so much of the public attention, has, it seems, excited very uneasy sensations in the breasts of some persons concerned; not those, of course, comprehended in the acquittal, but those instrumental in the wicked accusation. The files of THE MORNING POST, we are assured, are examined, day after day, by counsel learned in the law, and attorneys hacknied in discovering grounds of prosecution. We know not what the learning of such counsel, or the experience of such attorneys, may find to urge against us;—we will boldly add, WE CARE NOT!—The part we have taken in respect to this important, though secret trial, has been that which British Loyalty, British Justice, and British Freedom counselled; and if we are to be accused by those who are inimical to such principles, or obnoxious to the exercise of them, we have at least the satisfaction of thinking we shall be tried, not by a secret tribunal, upon secret evidence, but by the known maxims, principles, and forms of a British Court of Justice. We know not why all this rage should be felt against us. We have mentioned no names, judging it more respectful to the Commissioners

to leave that duty to them. We have merely stated, what has been proved, that calumny and malice were at the bottom of the charges, and that the calumniators ought to be exposed, prosecuted and punished. We know not, therefore, what ground of complaint any one person can urge against us, except it be that this term calumniator can mean no other than him: *Qui caput ille facit.* The calumniators, we knew, consisted of a combination of persons; we never pretended to judge, much less to say, who was best deserving of the principal title; but in titles of this kind, the modest merit that seeks most particularly to avoid the distinction, is generally thought best entitled to it. The distribution of the infamy that attaches to base transactions is a sort of agency that we should be very sorry to be solicitous to possess. We care not whether the filthy hoard that results from such transactions is a droit to be divided or retained according to favour, or a prize in which every person concerned is to share in proportion to his rank and service. Let those to whom it belongs divide it among them as they like, (and we understand there is actually a contention to this effect); and God forbid that we, or any one we wish well, should diminish any of their shares by the smallest particle. If we are to be accused, we will stand the charge, not only with resolution, but with pride and satisfaction. Relying upon the strength of British Loyalty, British Justice, and British Freedom, which we have always exercised and supported, but never abused, we laugh at the impotent malice of those who would criminate us before a tribunal animated with principles congenial to our own, with charges fit only to be urged before a bench of tyrants (unknown, thank Heaven, in this envied land of liberty) actuated by the worst passions, and the worst interests. We shall again return to this subject in a few days.”—No: pray don’t! Don’t *return* to it again, unless you can make better out; for this is miserable work indeed! Is this the *report*, the famous and solemn report that you promised us, and that you assured us would be mentioned, “in a dignified way,” in the King’s speech? For shame! Are you not ashamed, now! You “have mentioned no names!” What a sneaking, what a pitiful subterfuge! Did you not mention a *Baronet and his Lady*, who had been before the Secret Committee, and who had been in great favour with the Illustrious Personage? And

was not that a designation more than sufficiently clear? Never slink, man! You, who were the other day, a *Knight*, a *Knight* not inferior to a madman, who, in the "BRISTOL MERCURY," fights on your side, and who answers all my arguments, solves all my doubts, and dissipates all my fears, by invoking the names of "*Henri Quatre*," and swearing by "the dear, the sacred name of Woman." What, will such Knights slink! Will they shuffle! I should be sorry to see the Baronet and his Lady have recourse to the law; because I never knew a reputation repaired in that way; but, if the former were disposed to make use, in a reasonable degree, of a good horse-whip, I really think, the matter might be settled very much to the satisfaction of you both; and, it might not be amiss, if my friend at Bristol were included in the compromise.

—The less is said upon this subject the better, I think; and, for my part, I never should have meddled with it, had I not seen made a most wicked attempt to prepossess the public mind against two persons, whose only crime was, as far as the *press* went, the having been cited as witnesses touching the conduct of an *Illustrious Personage*. This appeared to me to be something so wicked and so base, that I could not help animadverting upon it. My animadversions have, I think, produced the proper effect; and, I do seriously advise the persons, aimed at in this writer's invectives, not to have recourse to the law, well assured as I am that that is not the way to efface any evil impressions that may have been made upon the public mind. Vengeance was never yet considered as a characteristic of conscious innocence, and, they may be assured, that it never will be so considered.

P. S. An Address to the Public from Mr. COCHRANE JOHNSTONE will appear in the next number.—*Botley, July 31.*

BOARD OF COMMISSIONERS TO DECIDE ON THE CLAIMS MADE BY HIS MAJESTY'S SUBJECTS IN CONSEQUENCE OF THE CONVENTION WITH THE UNITED STATES OF AMERICA.

MR. COBBETT.—As you have inserted in your last Register "a letter from a ruined old American Merchant" who seems to state very candidly what, according to his impressions on the subject, he would have good reason to feel, I am sure you will very readily give a place to what I now communicate for the information of that unfortunate gentleman and others in his situation.—I write of course anonymously; but that the information may be the more relied on, I have in-

formed you of my name, and you are welcome to disclose it to your correspondent on his making himself known to you.—Your correspondent is mistaken as to the cause which put an end to the proceedings of the Board at Philadelphia before they had done more than established certain leading principles of construction; such as would, however, have gone far to determine much of the business before them:—but as that matter is foreign to the present purposes I will only say that it has been extremely well stated and explained by yourself in "Porcupine's works" Vol 12 page 53.—Your correspondent does not exaggerate in stating the magnitude of the business before the Board, and of the trust conferred on the Commissioners by the Act of Parliament. That trust was certainly without precedent, all other Parliamentary Commissions having been only to require and report, while the Board in question was charged with the duly and high responsibility of deciding conclusively, and without appeal, on claims which amount to more than five millions sterling; and not only deciding, but applying their own decisions, by apportioning and distributing 600,000l. among those whom they had declared to be entitled. It cannot therefore be doubted that the Commissioners felt the full force of that stimulus to conscientious discharge of duty which great confidence impart; and they certainly cannot be ambitious of a higher character personally than your correspondent has given them. But your correspondent complains that the proceedings of the Board have no publicity—that they "are closetted"—that little has "been done, and that the Commissioners enjoy "princely salaries." To speak of the last article first, I beg to inform you that the Commissioners enjoy no salaries; that although it is now nearly four years since they first issued their notices to those concerned, and more than three years since the Act of Parliament passed, they have neither received nor applied to his Majesty's Government for remunerations of any sort:—further I wish it to be known that the probability of much reluctance in point of explanation on the part of many claimants who knew the defects of their own cases, and of others who (notwithstanding the minute instructions of the Board) were either negligent or ignorant of the business; with the certainty that as the cause of necessary delay could not be explained to the public, much of it would be imputed to interested motives on the part of the Commissioners if they derived any benefit from it, and an impatience under the possibility of such a surmise, in-

duced the first Commissioner to communicate a wish (to which the two other commissioners very readily acceded), that whatever remunerations might in the end be conferred on them, such remunerations should not be settled on a statement of yearly salaries; but on a just and honorable estimate of the trust conferred and duty done—*under which impression the proceedings of the Board have been conducted from the beginning.*—As to the complaint of want of publicity in their proceedings, not only the London Gazette but the numerous explanatory notices and anxious call for attention and dispatch on the part of claimants, with the intimation of leading determinations and principles which from time to time have been printed and circulated in the form of general orders and Resolutions of the Board, exclusive of those special orders and decisions which they are constantly transmitting to claimants, with the grounds on which they proceed, bear sufficient testimony to the contrary. It was indeed an early object with the Board to give all possible publicity to their proceedings, as your correspondent will find on referring to the conclusion of a notice of the 7th May, 1803, published in the London Gazette, informing all claimants and their Agents that full inspection would be given at the office of all claims before the Board, including of course the orders and proceedings upon them.—As to the state of the business before the Board your correspondent has been equally misled, and will I am persuaded in that respect, as well as in other particulars, be happy to receive the information I now give. The Board have hitherto been chiefly occupied in settling leading points, and forcing forward the necessary proofs and explanations; but they have nevertheless decided claims to the amount of nearly a million sterling; other cases to a great amount being now nearly ripe for adjudication;—and as the determination of a claim to the amount of fifty pounds may carry along with it of course the decision of fifty thousand, I can assure him that the termination of the business is much nearer at hand than he and probably many others may have been very naturally led to conclude.—As to the dividends paid, it is true that they amount to no more than 12 per cent. of the sums adjudged to be good; but the same persons will receive subsequent dividends in proportion to the increasing sum of rejected claims; to the amount perhaps, according to present appearances, of about as much more.—A. B.—London—30th, July, 1806.

FINANCIAL ABUSES.

SIR,—The nation feels no moderate

share of abhorrence at the frauds and abuses which have been in part, so meritoriously developed by the Chancellor of the Exchequer; and the inclination so clearly evinced, the pledge so positively given by the present ministry of punishing public delinquents, and preventing a recurrence of similar abuses, have not failed to excite the gratitude, and gain the applauses of the people. And no inconsiderable portion of the nation's gratitude and applause is due to you, Mr. Cobbett, who have firmly and uniformly hunted down corruption in whatever shape it might appear, to you who have apprised the public of the abuses that existed in the application of their money, and of the inadequacy of the measures resorted to for their detection. Of the truth of several of your statements, Lord St. Vincent's administration afforded ample testimony. And it certainly is matter of exultation and triumph, that the present ministry is desirous of accomplishing in every department what part of it had commenced in the naval only. But, although the Chancellor of the Exchequer, in his speech introductory of the bill for appointing new commissioners, exposed many enormities, and has since on various occasions reprobated the practice that has hitherto prevailed in the examination of accounts, he has merely stated the amount *unaudited* in each department, and never mentioned a syllable as to the amount of the accounts unexamined, or at least unpassed in each department. I mean those accounts which are under the controul and management of the different boards, &c. and which never see the Auditors' Office. And which information is absolutely necessary, in order to ascertain what portion of blame attaches to each department, though not essential to prove the danger that may result, and the imposition that may be practised on the unthinking multitude; 1st. from the Commissioners of Auditors not examining the accounts of sub-accountants; and, 2dly, from granting a quietus without inquiring whether the sums actually paid away have been duly accounted for. The existence of which practice, and the manner in which a treasurer of the navy's accounts are audited, may be collected from the Eighth Report of the Commissioners for Auditing the Public Accounts, by which it appears that a Treasurer of the Navy, in order to pass his accounts, sends sections of the ledgers, and other papers, from time to time from the Pay Office of the Navy, to the Office of the Auditor of the Imprest; but none of the vouchers for the entries are sent with them, (except a few for extra payments) nor does the auditor inspect any of these vouchers,

but relies for the existence as well as for the truth of them, on the subscription of three of the Commissioners of his Majesty's Navy, in pursuance of a writ of privy seal.—The Commissioners of Audit observe that the Commissioners of the Navy, are the ultimate judges of the ground and consideration of every payment; and that these powers must be entrusted somewhere without appeal, and where to all appearance, so properly as with the presiding officers of the several boards subject to the superintending eye of parliament. From the preceding fact which is established beyond the possibility of refutation, very alarming and serious inferences must necessarily be drawn. We have,

FIRST. The information that the vouchers and accounts which compose and make up the aggregate of the Treasurer of the Navy's account, are never submitted to the examination of the Auditors.

SECOND. We learn that the Commissioners of the Navy are the ultimate judges of the ground and consideration of every payment.

THIRD. We find recorded the opinion of the Commissioners of the Auditors, that these powers must be entrusted somewhere without appeal, and where to all appearance so properly as with the presiding officers of the several boards, subject to the superintending eye of parliament.

Although the information contained in the first article was to be found in a public record, the public were certainly not aware that a Treasurer of the Navy, or any other officer, could possibly gain his quietus without the vouchers and accounts having been previously investigated, and admitted by the auditors themselves, till, as appears by the Morning Chronicle of last Friday, Lord Henry Petty read a letter from the Auditors to the Treasury in 1800, stating the necessity of auditing *at their office* the Bank and Navy accounts, and such as had been contended wanted only a formal audit. With such examination certainly the Treasurer of the Navy individually can have nothing to do, but the public have. The Commissioners of Audit even now see the necessity of, and invite such an examination. The impropriety and evil tendency of such a practice is manifest, but what aggravates the case, is, that at the time the Treasurer of the Navy has audited his accounts, it may be possible that the services for which sums have been issued by and allowed to the Treasurer, have not been at all accounted for; and, consequently, at the time that the public believe they have balanced their ac-

counts in the naval department, and granted the Treasurer a quietus, there may actually be outstanding imprests to a very considerable amount. No longer ought such a delusion to be practised upon the credulity of the people; no longer ought negligence so unparalleled, or ignorance so profound, be permitted to produce mischiefs so deceitfully imposing, so incalculably pernicious, as evidently may result from the existence of such a practice.—In reflecting that the Commissioners of the Navy are the ultimate judges of the ground, and consideration of every payment, it would be satisfactory to be able to state, that the evils anticipated in considering the former article had really never occurred. And that in deprecating the fallacy and mischievous tendency of the principle, we might at least have boasted that no ill consequences had arisen therefrom. But unfortunately for the Commissioners of the Navy, though happily for the public, the Board of Naval Inquiry have in some degree exposed the great inattention and ignorance that have prevailed in the Navy Office alone. The procrastinations and delays that have taken place in passing accounts are notorious, which, as Lord Henry Petty very justly remarked, operated most prejudicially to the interests of the honest accountant, and served as a veil to the iniquitous transactions of the sharper. And every one who has read, and is fully acquainted with the circumstances of the mal-practices of many naval officers, must admit, that had the Commissioners of the Navy, or that part of them under whose directions the naval accountants act, either understood the customs of merchants in general, or been men of activity, penetration, and spirit, they would not have become the dupes of designing knaves, or derision of regular systematic and well-informed men. And, can even a Commissioner of the Navy read with unblushing cheeks some of the reports of the Commissioners of Naval Inquiry, can he manufacture a quibble by which to extricate himself from the severe remarks of these commissioners, must he not be conscious that a candid and discriminating public will not consider him as a judge, to be respected for the acumen and promptitude in investigating and deciding upon the admissibility of accounts, but rather as a charlatan armed with a little brief authority, who has nothing to boast of but his patent? Must he not consider his disgrace indelible and humiliation complete? Must he not be apprehensive that the dusty piles of neglected accounts, will not be sufficient to screen him from the shafts of national indignation; and will he

not tremble if the public ask with Horace,

*Quid causæ est, merito quin illis Jupiter ambas
Irratus buccas inflet, neque se fore post hac
Tam facilem dicat, votis ut præbeat aurem?*

The opinion of the Commissioners of Audit, that these powers must be entrusted somewhere without appeal, is obviously correct, but the question, where to all appearance so properly as with the presiding officers of the several boards, subject to the superintending eye of parliament, has been answered by the present board directly in the negative. Supposing, however, what is very improbable, that the present ministry should not deem it expedient to remove the power of passing accounts from these presiding officers, guarded as they are by the superintending eye of parliament, (which phrase forsooth made the commissioners' question much more plausible and palatable) still the frauds and neglect which have been either authoritatively reported, as by the Commissioners of Naval Inquiry, and to a small extent by those of Military Inquiry, or published to the world by individuals, as by Mr. H. Le Mesurier, or communicated by members of parliament, as Lord Henry Petty, Mr. Robson and others, render a rigorous retrospective examination and legislative correction indispensably necessary. The public naturally wish to be informed, whether that simplicity and uniformity, that mercantile regularity and precision, of the necessity of which Lord Henry Petty has so strongly and justly insisted, is to be found in any, and what degree in the public offices. A report should be made of the manner in which the accounts have been hitherto examined, the steps that have been taken to recover public balances, the actual amount lost to the public by the ignorance or partiality of the examiners and others, and the corruptions of the accountant. The suggestion of Sir William Young should be minutely attended to with respect to exchange operation. It should be a subject of serious and particular investigation, whether, as the Chancellor of the Exchequer hinted, those persons who in obedience to the dictates of conscience, the suggestions of their own superior minds, or from the experience and information derived from other sources than a public office, have dared to dive into the principle of an account, to apply their own information and ability in detecting and exposing impositions and errors, have in reality been visited with contempt and neglect, if not decided enmity and cruel persecution. And these inquiries should not be made by precept, and answered by letters, but the new commissioners should themselves at-

tend in the offices, and be satisfied of the practice and detail, and not amused with the ambiguous and studied phrases, and partial and mysterious expositions of Boards. For every man knows,

*Segnius irritant animos demissa par aures
Quam quæ sunt oculis subjecta fidelibus.*

If the investigation were conducted in this manner, it would be very easy to ascertain whether the existing abuses are to be attributed to a defect in principle, or to the inefficiency of those to whom the execution of that principle has been committed, or to both. The defect in principle is what the present ministry boast of supplying, and it cannot be too strongly recommended to them to consider, what it is to be feared has been too little attended to in many departments,

*Qualem commeniles etiam atque etiam adspice ne
mox*

Inquit aliena tibi peccata pudorem.

This letter has already swelled to an unexpected and tedious length; much I am convinced is superfluous, and more, perhaps, impertinent and irrelevant; should you, however, consider the practice that has prevailed in auditing a Treasurer of the Navy and other officer's accounts, and the consequent insecurity and probable loss of the public money, a fit subject for public information, and immediate correction; I shall feel amply repaid if you will communicate it in that way which best suits your own convenience, and meets your own ideas.—I remain with great respect, Sir, your obedient humble servant.—INVESTIGATOR.

COMMISSIONERS OF ACCOUNTS.

SIR,—I beg that you will allow me to call once more the attention of the public, through the medium of your Register, to a subject which has already been discussed by you as one of great importance.—I allude, Sir, to the new plan for the audit of the public accounts, and to the bill brought into parliament for an increase of establishment and of powers to the office entrusted with that duty. Having been many years a clerk in the auditors office, I have taken a professional interest in the discussions which this measure, and the statements upon which it is founded have given rise, in and out of parliament; and unconcerned as I am in its operations as far as my personal interest is involved, my opinions upon the subject are unmixed with any party prejudices or private views. My only object in thus addressing you, Sir, is to solicit the public attention to a few observations from a practical man, upon a question which appears to me not to

have been well understood; and to afford to military gentlemen and other persons who may become public accountants, some knowledge of the chief provisions of the new bill. I shall, therefore, state as briefly as possible, what causes may in my humble opinion be assigned for the arrears in the audit of the public accounts of the country, and consider afterwards, the adequacy of the present measure to the purposes intended to be attained.—With respect to the first point, I can take upon me to state, that for many years back, no man of common sense in the auditors office, has entertained a doubt, on comparing the quantity of business actually dispatched in the office, with the sum of labour assigned to it, but that the growing arrears of unexamined accounts, independently of the arrears of accounts not yet delivered in for examination, would sooner or later attract the attention of parliament, and call for a public investigation of so public a grievance.—The causes of the evil were various; some were inherent to the establishment and to the system pursued; others were accidental. Amongst the first the pre-eminence may be assigned to the internal regulations adopted by the board on its institution, which established written communications upon all subjects within the walls of the office, and thus not only occasioned at least three times as much labour as would have been necessary for the dispatch of the business, but so separated the board from the departments acting under it, and drew so strict a line of demarcation between the commissioners and the clerks, that the first of these could seldom possess any accurate knowledge of the industry of their officers, of the progress which was made, or to speak more correctly, which *ought* to be made in the several departments, and, indeed, of the business itself upon which they had to decide. The small portion of labour which the commissioners assigned to themselves, principally originated in a fundamental defect of the establishment, at the first formation of which, the comptrollers of army accounts, who had great and important duties to perform as comptrollers, even constituted *ex-officers*, two members of the Board of Auditors.—Another principal and permanent cause of the evil has been from the beginning, the insufficiency of the establishment for the purposes of its institution; the sum total of the accounts audited within the year, never having equalled the sum total to be audited; and notwithstanding this striking fact, and the continued growth of the arrears and increased expenditure of the country, no increase having been made to the establishment from the year

1785 to 1798.—Amongst the *accidental* causes of delay, may justly be placed the almost constant state of war in which we have been for 13 years; the intricacy and difficulties of the accounts arising out of expeditions to foreign and distant countries, with the coins, the exchanges, the languages of which it became necessary to be acquainted: the discovery and investigation of the great frauds committed in the West Indies, which preceded the establishment of a special commission for that purpose; lastly, the great portion of time employed in considering and answering references from the Treasury, on subjects connected with the large military expenditure of the country.—From the year 1785 to 1797, the Board of Auditors appears not to have been conscious of its inefficiency, and during the whole intervening period, although many accounts of the Am. *can* war remained untouched; although one single army account had been delivered and examined, although the navy and barrack accounts remained in arrear, and the extraordinary accounts continued to accumulate in a most alarming progression, yet the Treasury, under whose immediate controul the auditors were placed, never made any inquiry into the mode of conducting the business of that office, and into the causes of its delays. For the first time in February, 1798, when the extraordinary accounts of the late war began to alarm the auditors, they called the attention of the Treasury to the inefficient state of their establishment. Mr. Pitt expressed the utmost readiness to afford them the assistance which they might want, and 10 clerks were then added to the office; but this increase was soon found quite inadequate, and in consequence of repeated representations, the Treasury new modelled the establishment in 1801, by increasing the number of inspectors and clerks, and raising their salaries: about 35 clerks were thus added to the original establishment between 1797 and 1801. Yet no greater progress appearing to be made in the accounts, notwithstanding this increase of inspectors, of clerks, and of salaries, Mr. Pitt became at last convinced of the necessity of a thorough investigation into the causes of delay, and of the adoption of some great and efficient measure to clear the arrears, and secure a more regular examination in future, of the increasing expenditure of the country. With this view, a clause was introduced last year into the bill constituting Military Commissioners of Inquiry, directing them to inquire into the delays which had taken place in the audit of the public accounts; and nearly at the same time, a new Board of Auditors was

instituted with a distinct establishment, for the purpose of examining the extraordinary accounts not yet proceeded upon. The old office was thus left for the present in its inefficient state; but, it appears probable, that Mr. Pitt intended hereafter to consolidate the two offices, on the suggestions likely to result from the inquiry of the Military Commissioners: the objects of this Commission of Inquiry, however, are so various and important, and the evil was increasing every year in so alarming a progression, that when once seen in all its magnitude, ministers could hardly have been justified in delaying even for one session, the investigation left to the slow labours of the Military Commissioners, and the adoption of such measures as might appear calculated to stop its progress.—On the formation of the present administration an immediate inquiry was therefore gone into respecting *all* the causes of delay, which had been productive of so immense an arrear in this important branch of the public administration, and the measure now adopted is the result of that inquiry. The three great principles upon which it is founded are, 1. The necessity of separating the examination and audit of the arreared accounts, from that of the current accounts of the country, in order to simplify and divide the labour in such a mode, as will enable parliament to ascertain annually what progress has been made towards clearing the arrears of extraordinary and ordinary accounts, and also what strength of establishment is necessary for the constant and regular audit of the current accounts, the examination of which being left free from all incumbrance of arrears to the principal board, and the accounts being regularly delivered in, any deficiency in the establishment for the requisite purpose, will be immediately and accurately ascertained and remedied, so that the lamentable grievance now complained of can never recur again.—2. The propriety of enforcing the regular and personal attendance of the commissioners to the examination of the accounts; a place which I understand to have been already adopted by the Commissioners of the new board established last year, with every appearance of success; and which possesses the particular advantage of placing the investigation of the accounts and the responsibility resulting therefrom in the most proper hands; as also that of affording to the commissioners a complete knowledge of the objects upon which they are to decide, and of the abilities and industry of their several officers and clerks. This mode of placing individual commissioners at the head of distinct departments under the same

boards, requires a greater proportion of commissioners to the same number of clerks, than when acting merely as boards; but the security and the advantages likely to result from this practice, will in my opinion far outweigh the small additional expense thereby incurred by the public. In order to carry this part of the plan into effect it became necessary to separate the comptrollers of army accounts from the auditors, for the reasons before mentioned; and whatever was the plan pursued, this alteration in the original establishment of the Auditors' Office, would have been of strict necessity, the comptrollers having distinct duties, which if duly performed, will require the whole of their time; and it being otherwise highly expedient that these officers should resume certain functions of considerable importance to the public, to the neglect of which in my humble opinion, may be attributed chiefly if not entirely, most of the abuses and the extravagance which have attended our military expenditure.—3. To secure to the public such a gradual reduction of the establishments now required to bring up the mass of arrears, as will leave only to its charge when the objects of the measure shall have been accomplished, the establishment experimentally ascertained to be necessary for the examination of the annual expenditure of the country: and to provide for the exigency of the moment with the least possible permanent expense.—Such appears to be the principal features of the new plan for the audit of the public accounts, and I know that they have met with the approbation of the most experienced and able men in this office. As to the new bill, its enactments have chiefly in view, independently of the provisions founded on the general grounds above-mentioned: 1. To oblige all public accountants to make up and deliver within a given time, the accounts, not of their receipts and issues for the year, it having been found impracticable to enforce such a regulation, but of their receipts and issues *within* the year; there being no reason why they should not do what is done by every merchant and banker. 2. To enable the auditors to bring sub-accountants to account for monies received by them of principal accountants, before the accounts of such principal accountants are declared; much inconvenience and delay having been experienced in some cases from the want of such a provision. 3. To give to the boards the power of charging any commander-in-chief or other person under whose authority public accountants are placed, with the account of any payments authorised and directed by them to be made;

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but which on investigation should appear to have been improper. 4. To enable the auditors admit to the credit of any accountant, a sum not exceeding 30l. without vouchers, or other sufficient evidence of payment; such discretionary power having been found desirable in cases of expenditure incurred in difficult circumstances. 5thly, To give to the auditors and comptrollers certain powers for requiring the delivery and examining store accounts of every description, and for surcharging persons entrusted with the management of such public property with the value of any embezzlement, waste, or improper issues of the same.—These several provisions, together with a very proper clause introduced by Mr. Huskisson for leaving to the discretion of the commissioners, to judge of the propriety of the expenditure in cases of old accounts, are the principal enactments of the new bill, enactments which are all founded on the results of experience, and which in the opinion of those most able to judge of their usefulness, will both facilitate the regular examination of the public accounts, and give it a greater efficiency.—The grounds upon which this measure has been opposed are: that its object is to increase the patronage of government;—that the present establishments are adequate to the purpose;—and that the unaudited accounts are generally not of a *nature* to acquire examination by the auditors.—As to the first point, it is to be observed, that the number of Commissioners is only increased by two, there being at present 5 Commissioners at the old, and 3 Commissioners at the new Board; the patronage complained of is, therefore, very limited; but it must be recollect that this increase particularly arises from the division of business and the adoption of a new system of examination above described; and that the limitations of the bill which forbid the appointment of any new Commissioners in cases of vacancies, without calling to parliament until they are reduced to 6, are not very favourable to patronage, and go, in fact, to the reduction of the present permanent establishments. After the full experiment which the nation has had of the inefficacy of the old Board of Auditors, for the examination within the year, of a sum total of accounts at all approaching to the expenditure of the year, it can be asserted without further proof, that they are unequal to the task of regularly auditing the current annual accounts and of bringing up both the arrears of extraordinary accounts now under examination, amounting to 160 millions, and the

arrears of Navy and Pay Office accounts not yet delivered, amounting to 230 millions. As to the new Board, their establishment is certainly not more than sufficient to enable them to carry into effect in a reasonable time the purposes of their institution, there being now about 50 millions of extraordinary accounts not proceeded upon, and the account of arrears of extraordinaries not yet delivered, amounting to at least that sum.—With respect to the *nature* of the accounts remaining unexamined, it being impossible to deny the *amount* of the arrears, parliament were told, for the first time, by the financial friend of a minister, whose opinions and measures invariably spoke a very different language, that the regular audit of the ordinary accounts of the country was a matter of no importance whatever; that the checks established by Mr. Pitt himself on the application of the public monies to the purposes for which they were granted parliament, were mere insignificant *masters of form*, from which no useful result can ever be expected; and that the present state of the public accounts had, in fact, nothing alarming; an opinion which does not appear to have been entertained by Mr. Pitt when he called for parliamentary investigations into the causes of the delays that had taken place in their examination, and established a new Board at an expense of 10,000l. per annum, to assist the old office.—But, the fact is, that the regular audit of the ordinary accounts is both laborious and useful; and that, far from considering, for instance, the examination of the Pay Office accounts as the mere check of a banker's book, the light in which they were held up by an ex-paymaster of the forces in the House of Commons, this office has invariably attached much and deserved importance to that examination. I am able to state, from personal knowledge, that the charge part of those accounts is often liable to considerable errors and abuses which it would be impossible here to detail; and when it is recollect that a deputy paymaster in the West-Indies made 80 thousand pounds in the last war by profits on exchange not brought to account, no further proof need be adduced of the necessity of a check on the article of profit and loss by exchange only. With respect to the examination of the navy and bank accounts, I shall beg leave to transcribe a few passages, some of which seem almost to be prophetic when applied to the possible abuses in the navy department, from a letter addressed by the Auditors to the Lords of the Treasury on the 25th July, 1803, in answer to a letter from Mr. Rose, then Secretary of the Treasury, requesting

to have the opinion of the Board on the necessity of examining the navy and bank accounts in their office. After stating that the bank is equally, with every department entrusted with the management of public monies, an accountant to the public, and for concerns of vast magnitude, the detail of which ought to fall under cognizance of some branch of the executive government, and which seems consistently to appertain to a commission instituted by the legislature for the purpose, the Commissioners of Accounts observe as follows: "We rest this opinion upon reasonings of general policy rather than upon the trivial errors occasionally discovered in these accounts, holding it to be an unerring principle of prudence, that no money should be issued on behalf of the public, without being regularly accounted for to the public, by accounts submitted to the examination of servants of the public."—Also: "We think it important that there is an unconnected office, whose peculiar and imperious duty it is to call for and enforce the regular keeping and periodical delivery of accounts; whose province it is to detect and prevent a greater accumulation of balances in the hands of subordinate accountants than the necessity of the service requires: for, notwithstanding those salutary regulations of law, by which the sums voted for the service of the navy are now paid into the bank, it is obvious that, when these sums are to be applied to the particular services, interested and artful persons may still find means of getting into their hands larger sums, or of retaining the necessary sums for a longer time than the good of the service requires; and however regularly the accounts may be kept, and the services performed at this moment, in any, or in all the departments which are subject to account in this office, it is by no means clear, that, if any one of the present checks were removed, irregularities and abuses would not creep where they do not exist."—I hope, Sir, that you will excuse the length of these observations, into which I have been led by the importance of the subject: they are the results of the little experience I possess, and of a very sincere conviction. Should you think the whole, or any portion of them worthy of the public attention, I have to request that you will give them a place in your valuable publication. I am, Sir,—Your very obedient servant,—AN OLD SERVANT OF THE PUBLIC.

*Auditor's Office,
Somerset Place, July 24th, 1806.*

PUBLIC PAPER.

PEACE IN INDIA.—*From the Calcutta Gazette Extraordinary; dated Fort William, Jan. 27, 1806.*

A Dispatch, from the Governor General, to the Hon. G. Udny, Vice-President in Council.

Honourable Sir: in my dispatch of the 5th ult. I had the honour to transmit the Copy of a Treaty concluded with Dowlut Row Scindiah, by the right hon. Lord Lake, on the 24d of Nov. under my instructions, by which all differences between the British Government and Dowlut Row Scindiah, had been satisfactorily adjusted. I also transmitted a Copy of Declaratory Articles, which I judged it to be proper to annex to the Treaty, and which I desired his Lordship to transmit to Dowlut Row Scindiah. 2. I have already had the honour to apprise you of my having received from the right hon. Lord Lake, official information of the arrival in his Lordship's Camp, of the Treaty duly ratified by that Chieftain, with a slight modification of the 6th Article. I request that you will be pleased to direct the immediate publication of the Treaty, and of the Declaratory Articles annexed to it, for general information. 3. I consider it unnecessary to postpone this measure until the receipt of the Declaratory Articles ratified by Dowlut Row Scindiah, as the object of those Articles is to relinquish some of the concessions which Dowlut Row Scindiah had voluntarily proposed, and consequently the mere delivery of the Declaratory Articles to that Chieftain, will answer the purpose for which they were framed.—I have the honour to be, Hon. Sir, your most obedient and faithful servant, (Signed) G. H. Barlow. On the River near Rajmahi, Jan. 21, 1806.

Definite treaty of amity and alliance between the Honourable the English East India Company and the Maharajah Ali Jah Dowlut Row Scindiah Bahadur, and his Children, Heirs and Successors.

Whereas various doubts and misunderstandings have arisen respecting the clear meaning and interpretation of parts of the Treaty of Peace concluded between the British Government and Dowlut Row Scindiah at Serjee Arjengaum, on the 30th Dec. 1803; with a view of doing away all such doubts, and of preventing the recurrence in future of any misunderstanding, this Definitive Treaty of Amity and Alliance is concluded between the two states, by Lieut. Col. John Malcolm, acting under the immediate direction and superintendance of the right hon. General Gerard Lord Lake, Commander-in-Chief of His Majesty's and

the Hon. Company's Forces, &c. and vested with full powers and authority from the Hon. Sir G. H. Barlow, Bart. appointed by the hon. the Court of Directors of the said Company, to controul and direct all their affairs in the East Indies; and Moonshee Kavil Nyne, vested with full powers and authority on the part of the said Maharajah Dowlut Row Scindiah.—Art. I. Every part of the Treaty of Peace concluded by General Sir Arthur Wellesley, K. B. at Serjee Anjengaum, except what may be altered by this engagement, is to remain binding upon the two States.—Art. II. The Hon. Company can never acknowledge, that Dowlut Row Scindiah has any claim or right grounded on the Treaty of Serjee Anjengaum to possess the Fort of Gaulior, or the Territories of Gohud, but from considerations of friendship, it agrees to cede to the Maharajah that Fortress, and such parts of the territory of Gohud, as are described in the accompanying Schedule.—Art. III. As a compensation for this cession, and to remunerate the English Government for the annual expense incurred in supporting the Ranah of Gehud, Dowlut Row Scindiah agrees on his own part, and that of his Sirdars, to relinquish, after the 1st of Jan. 1806, all right and claim whatever to the pensions of fifteen lacks of rupees, granted to several of the chief Officers of his State, by the 7th Art. of the aforesaid Treaty of Serjee Anjengaum.—Art. IV. The Hon. Company agree to pay to Dowlut Row Scindiah the arrears due, upon the pensions granted by the 7th Article of the Treaty of Peace, as above mentioned, up to the 31st of Dec. 1805, and also the balance due upon the revenues of Dholepoor, Rajah-Kerrah, and Barree, up to the same date, making deductions on the following heads:—1st Pensions forfeited by Bappoo Scindiah and Sudashoo Row, by acts of hostility towards the British Government, to be stopped from the date of their hostility. 2d. Plunder of the British Residency. 3d. Cash advanced by Mr. Jenkins, to parties of the Maharajah's troops. 4th. Charges of collection, &c. for the provinces of Dholepoor, Barree and Rajah Kerrah.—Art. V. With a view of preventing any misunderstanding relating to their respective possessions in the quarter of Hindostan, it is agreed, that the river Chumbul shall form the boundary between the two States, from the city of Kotah to the West, to the limits of the territories of Gohud to the East, and within that extent of the course of the Chumbul, Dowlut Row Scindiah shall have no claims or right to any rule, tribute, revenues, or possessions

on its North bank, and the Hon. Company shall have no claim or right to any rule, tribute, revenues or possessions on the South bank of that river. The Talooks of Bhadek and Sooseperarah, which are on the banks of the Jumna, will however remain in the possession of the Honourable Company.—Art. VI. By the 5th article of this Treaty, which makes the river Chumbul the boundary of the two states, from the city of Kotah to the West, to the limits of the territories of Gohud to the East, the Maharajah resigns all pretensions and claims to any tribute from the Rajah of Boondie, or any other on the north bank of the Chumbul, within the aforementioned limits, as also to the countries of Zemendah, Dholepoor, Rajah-Kerrah, and Barree, anciently in the possession of the Maharajah, all which now remain in the possession of the Honourable Company.—Art. VII. The Hon. Company, on consideration of the benefits derived from the Article which makes the Chumbul the boundary between the two States, and from friendship to the Maharajah, agree to grant to him personally and exclusively the annual sum of four lacks of rupees, to be paid by quarterly instalments through the Resident at the Durbar; and the Honourable Company also agree to assign within their territories in Hindostan, a Jaggeer (to be holden on the same footing as that enjoyed by Balla Bhye) amounting to a revenue of two lacks of rupees per annum to Baeezah Bhye, the wife of Dowlut Row Scindiah, and a Jaggeer amounting to the sum of one lack of rupees per annum to Chunnah Bhye, the daughter of that Chief.—Art. VIII. The Hon. Company engage to enter into no treaties with the Rajahs of Oudeepoor and Joudpoor and Cottah, or other Chiefs, tributaries of Dowlut Row Scindiah, situated in Malwa, or Mewar, and in no shape whatever to interfere with the settlement which Scindiah may make with those Chiefs.—Art. IX. The Hon. Company are now engaged in a war with Jeswunt Row Holkar, and using every exertion for his reduction, but should they hereafter make a peace, or enter into any agreement with that Chief, they engage not to restore to him, or desire to be restored to him any of the possessions of the family of Holkar, in the province of Malwa, lying between the river Tapti and Chumbul, which may have been taken by Dowlut Row Scindiah, nor will the Hon. Company interfere in any manner whatever in the disposal of those provinces, and they will consider Dowlut Row Scindiah at full liberty to make such arrangement as he chuses with Jeswunt Row Holkar, or with any other branch of the

Holkar family, respecting the claims of that family to tribute from the Rajahs or others, or to any possessions situated to the north of the river Tapti, and to the south of the river Chumbul; but it is clearly to be understood, that as the Company's government agrees not to concern itself with the arrangements which Scindiah may make with the family of Holkar, respecting their claims or hereditary possessions situated between the Tapti and the Chumbul, that government will not take part in any dispute or war which may be the result or consequence of any such arrangement or settlement.—Art. X. As Serjee Row Ghautka has acted in a manner calculated to disturb the friendship between the two States, the Maharajah agrees never to admit that chief to share in his councils, or to hold any public employment under his government.—Art. XI. This treaty, consisting of eleven articles, has been this day settled by Lieut.-Col. Malcolm, acting under the direction of the right hon. Lord Lake, on the part of the Hon. Company, and by Moonshee Kavil Nyne, on the part of Dowlat Row Scindiah; Lieut.-Col. John Malcolm has delivered one copy thereof in Persian and English, signed and sealed by himself, to the said Moonshee Kavil Nyne.

To be Continued.

FOREIGN OFFICIAL PAPER.

SWEDEN. — *Proclamation of the King of Sweden on dissolving the Constitution of the State of Pomerania.*

Concluded from page 160.

We are the more convinced of the imperfections of the present constitution, from the consideration of the rapid progress of industry, and the increase of population, in those countries where all those obstacles have ceased, which hitherto have deprived our German States of those sources of prosperity, so necessary to a well organised State. We have lately had a fresh proof of the dangerous consequences of the present order of things: our order for raising the Pomeranian Militia, in consequence of a very unsuitable interpretation, has been referred by the States to an examination of the Tribunals of the Empire, at a time when the enemy threatened the frontiers of the country.—The consideration of these important motives—the late events which have occurred—and a desire to consolidate the security of the country, have reduced us to the necessity of declaring—“That the constitution which has hitherto governed our German

States do cease from this day; that the provincial states and councils are dissolved; and that all institutions relative thereto be abolished for ever.” But if, on the one hand, we have been forced to take this resolution, on the other we wish to prove, that our only design is to secure the future prosperity of our German subjects, and not to assume to ourselves oppressive rights; and of this we have thought that we could not give a more convincing proof, than by introducing the Swedish constitution into our German States. As King of a free people, and as obeying only the law, we feel a particular pleasure in preparing a happier fate for our subjects of Pomerania and Rugen. Equal, both in respect of their duties to us, and in their immunities and privileges; protected by just laws, they will no longer form a body separated from the Swedish people; but will, on the contrary, enjoy in fraternal union the benefits of a constitution which has established, for ages, the security of that people.—We ordain, by this act, that the constitution of the Kingdom of Sweden, of the 21st of Aug. 1772; the acts of union and of security of the 21st of Feb. and 3d of April, 1789; the privileges and immunities granted to the four Estates of Sweden; and the law of that kingdom, be in future the fundamental and constitutional laws of our German states. We ordain, that all the necessary dispositions be made to put this act into execution. On this occasion we however declare, in the most solemn manner, to our Pomeranian subjects, that they shall never be subjected, either for the present, or the future, to the payment of the debts of the kingdom of Sweden, or to the imposts which have relation to it. Moreover, if any thing should occur with respects, peculiarly and properly, Pomerania and Rugen, and on which, conformably to the Swedish constitution, we ought to hear the humble supplications of the representatives of the country, we will convoke them in a general diet, in the country itself; this convocation, for which we shall give ulterior orders, shall be held without delay; and it will give satisfaction to our heart, to see assembled round our throne a faithful people, who, no longer led astray by a complicated constitution, and fulfilling the duties of subjects, will second, by their assistance, our paternal efforts for their prosperity, in which we shall find our highest recompence.—From the Royal Head-Quarters at Griefswald, June 26, 1806.

(Signed) **GUSTAVUS ADOLPHUS.**